Docket No.: 1422-0703PUS1

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Kazuhiro YOSHINO et al.

Application No.: 10/560,239 Confirmation No.: 1480

Filed: December 12, 2005 Art Unit: 3761

For: ABSORBING MATERIAL AND

ABSORPTIVE ARTICLE USING THE SAME

Examiner: P. R. Wiest

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated December 12, 2007, please amend the above-identified U.S. patent application as follows:

Remarks/Arguments begin on page 2 of this paper.